



General Assembly

February Session, 2022

Raised Bill No. 5169

LCO No. 904



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT CONCERNING THE RECOMMENDATIONS OF THE OFFICE
OF POLICY AND MANAGEMENT.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-81g of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2022, and applicable to assessment years commencing on or after October 1,*
4 *2022*):

5 (b) (1) Effective for the assessment year commencing October 1, [2013]
6 2022, and each assessment year thereafter, any municipality may, upon
7 approval by its legislative body or, in any town in which the legislative
8 body is a town meeting, by the board of selectmen, provide that, in lieu
9 of the additional exemption prescribed under subsection (a) of this
10 section, any person entitled to an exemption from property tax in
11 accordance with subdivision (20) of section 12-81, reflecting any increase
12 made pursuant to the provisions of section 12-62g, as amended by this
13 act, who has a disability rating of one hundred per cent, as determined
14 by the United States Department of Veterans Affairs, shall be entitled to
15 an additional exemption from such tax in an amount equal to three times

16 the amount of the exemption provided for such person pursuant to
 17 subdivision (20) of section 12-81, provided such person's total adjusted
 18 gross income as determined for purposes of the federal income tax, [plus
 19 any other income not included in such adjusted income,] excluding
 20 veterans' disability payments, individually if unmarried, or jointly with
 21 spouse if married, during the calendar year ending immediately
 22 preceding the filing of a claim for any such exemption, is not more than
 23 twenty-four thousand dollars if such person is married or not more than
 24 twenty-one thousand dollars if such person is not married.

25 (2) The provisions of this subsection shall not limit the applicability
 26 of the provisions of subsection (a) of this section for persons not eligible
 27 for the property tax exemption provided by this subsection.

28 Sec. 2. Section 12-81cc of the general statutes is repealed and the
 29 following is substituted in lieu thereof (*Effective October 1, 2022, and*
 30 *applicable to assessment years commencing on or after October 1, 2022*):

31 Any person who has established his or her entitlement to a property
 32 tax exemption under [subdivisions] subdivision (19), (20), (22), (23), (24),
 33 (25), (26), (28) or (53) of section 12-81, or section 12-81g, as amended by
 34 this act, for a particular assessment year shall be issued a certificate as
 35 to such entitlement by the tax assessor of the relevant municipality. Such
 36 person shall be entitled to such exemption in any municipality in this
 37 state for such assessment year provided a copy of such certificate is
 38 provided to the tax assessor of any municipality in which such
 39 exemption is claimed and further provided such person would
 40 otherwise have been eligible for such exemption in such municipality if
 41 he or she had filed for such exemption as provided under the general
 42 statutes.

43 Sec. 3. Subdivision (2) of subsection (a) of section 12-170e of the
 44 general statutes is repealed and the following is substituted in lieu
 45 thereof (*Effective July 1, 2022*):

46 (2) The amounts of income at each level of qualifying income, as
 47 provided in the table in subdivision (1) of this subsection, shall be

48 adjusted annually in a uniform manner to reflect the annual inflation
 49 adjustment in Social Security income. Each such adjustment of
 50 qualifying income shall be determined to the nearest one hundred
 51 dollars and shall be applicable in determining the amount of grant
 52 allowed under this subsection with respect to charges for rents,
 53 electricity, gas, water and fuel actually paid during the preceding
 54 calendar year. Each such adjustment of qualifying income shall be
 55 prepared by the [Commissioner of Housing] Secretary of the Office of
 56 Policy and Management in relation to the annual inflation adjustment
 57 in Social Security, if any, becoming effective at any time during the
 58 twelve-month period immediately preceding the first day of October
 59 each year and shall be distributed to the assessors in each municipality
 60 not later than the thirty-first day of December next following.

61 Sec. 4. Subsection (a) of section 12-170f of the 2022 supplement to the
 62 general statutes is repealed and the following is substituted in lieu
 63 thereof (*Effective July 1, 2022*):

64 (a) Any renter, believing himself or herself to be entitled to a grant
 65 under section 12-170d for any calendar year, shall apply for such grant
 66 to the assessor of the municipality in which the renter resides or to the
 67 duly authorized agent of such assessor or municipality on or after April
 68 first and not later than October first of each year with respect to such
 69 grant for the calendar year preceding each such year. Such application
 70 shall be made on a form prescribed and furnished by the Secretary of
 71 the Office of Policy and Management or electronically in a manner
 72 prescribed by the secretary. Municipalities that require notarization of a
 73 landlord verification of property rental on an application under this
 74 section (1) shall exempt a renter from the requirement if a landlord
 75 verification for the same property rental by the same renter has been
 76 previously notarized, and (2) shall not delay submission of the
 77 application of an otherwise qualified renter to the Secretary of the Office
 78 of Policy and Management if the renter fails to meet the deadline for
 79 notarizing such landlord verification. A renter may apply to the
 80 secretary prior to [December] November fifteenth of the claim year for
 81 an extension of the application period. The secretary may grant such

82 extension in the case of extenuating circumstance due to illness or
 83 incapacitation as evidenced by a certificate signed by a physician,
 84 physician assistant or an advanced practice registered nurse to that
 85 extent, or if the secretary determines there is good cause for doing so. A
 86 renter making such application shall present to such assessor or agent,
 87 in substantiation of the renter's application, a copy of the renter's federal
 88 income tax return, and if not required to file a federal income tax return,
 89 such other evidence of qualifying income, receipts for money received,
 90 or cancelled checks, or copies thereof, and any other evidence the
 91 assessor or such agent may require. When the assessor or agent is
 92 satisfied that the applying renter is entitled to a grant, such assessor or
 93 agent shall issue a certificate of grant in such form as the secretary may
 94 prescribe and supply showing the amount of the grant due.

95 Sec. 5. Subsections (c) and (d) of section 7-325 of the general statutes
 96 are repealed and the following is substituted in lieu thereof (*Effective*
 97 *from passage*):

98 (c) The clerk of each district created pursuant to this chapter or any
 99 provisions of the general statutes or any special act, shall report to the
 100 town clerk of each town in which such district is located: (1) If created
 101 by approval of a petition pursuant to subsection (a) of this section on or
 102 after July 1, 1987, within seven days of such approval; and (2) on or
 103 before July 31, 1993, and [annually thereafter for each such district,
 104 irrespective of the date of creation] any time the charter or special act of
 105 such district is amended. The first report filed after the creation of a
 106 district shall include a list of the officers of such district, a copy of the
 107 charter or special act of such district and such other information on the
 108 organization and the financial status of such district as the Secretary of
 109 the Office of Policy and Management may recommend. A copy of the
 110 charter or special act of such district shall be included in any subsequent
 111 report if such charter or special act was amended after the date of the
 112 previous filing. No district, irrespective of the date of creation, created
 113 by approval of a petition pursuant to subsection (a) of this section shall
 114 exist as a body corporate and politic until the clerk of such district has
 115 filed at least one report required by this subsection. If a district is located

116 in more than one town, the report shall be filed by the district clerk with
117 the town clerk of each town in which the district is located.

118 (d) [Any fine imposed on and after July 1, 1992, on a clerk for failure
119 to file a report required pursuant to subsection (c) of this section shall
120 be waived.] Not later than July 1, 2022, and annually thereafter, the tax
121 collector of each district shall submit a statement to the Secretary of the
122 Office of Policy and Management on a form prescribed by the secretary.
123 Such statement shall include complete information concerning the mill
124 rate and tax levy in the district for the preceding year. Any tax collector
125 who neglects to submit a true and correct statement shall forfeit one
126 hundred dollars to the state.

127 Sec. 6. Subsection (a) of section 19a-308 of the general statutes is
128 repealed and the following is substituted in lieu thereof (*Effective July 1,*
129 *2022*):

130 (a) In any town in which there is a burial ground or cemetery
131 containing more than six places of interment [and not under the control
132 or management of any currently functioning cemetery association,] that
133 has been neglected and allowed to grow up to weeds, briars and bushes,
134 or about which the fences have become broken, decayed or dilapidated,
135 the selectmen of such town may cause such burial ground or cemetery
136 to be cleared of weeds, briars and bushes, may mow the ground's lawn
137 areas and may cause its fences or walls to be repaired and kept in
138 orderly and decent condition and its memorial stones to be straightened,
139 repaired and restored.

140 Sec. 7. Section 12-62 of the general statutes is repealed and the
141 following is substituted in lieu thereof (*Effective July 1, 2022, and*
142 *applicable to assessment years commencing on or after October 1, 2023*):

143 (a) As used in this chapter:

144 (1) "Assessor" means the person responsible for establishing property
145 assessments for purposes of a town's grand list and includes a board of
146 assessors;

147 (2) "Field review" means the process by which an assessor, a member
 148 of an assessor's staff or person designated by an assessor examines each
 149 parcel of real property in its neighborhood setting, compares observable
 150 attributes to those listed on such parcel's corresponding property
 151 record, makes any necessary corrections based on such observation and
 152 verifies that such parcel's attributes are accounted for in the valuation
 153 being developed for a revaluation;

154 (3) "Full inspection" or "fully inspect" means to measure or verify the
 155 exterior dimensions of a building or structure and to enter and examine
 156 the interior of such building or structure in order to observe and record
 157 or verify the characteristics and conditions thereof, provided permission
 158 to enter such interior is granted by the property owner or an adult
 159 occupant;

160 (4) "Planning region" has the same meaning as provided in section 4-
 161 124i;

162 ~~[(4)]~~ (5) "Real property" means all the property described in section
 163 12-64;

164 ~~[(5)]~~ (6) "Revaluation" or "revalue" means to establish the present true
 165 and actual value of all real property in a town as of a specific assessment
 166 date;

167 (7) "Revaluation zone" means one of five geographic areas in the state
 168 established by the secretary utilizing the boundaries of the planning
 169 regions;

170 ~~[(6)]~~ (8) "Secretary" means the Secretary of the Office of Policy and
 171 Management, or said secretary's designee; and

172 ~~[(7)]~~ (9) "Town" means any town, consolidated town and city or
 173 consolidated town and borough.

174 (b) (1) (A) Commencing October 1, 2006, and until September 30,
 175 2023, each town shall implement a revaluation not later than the first
 176 day of October that follows, by five years, the October first assessment

177 date on which the town's previous revaluation became effective,
 178 provided, a town that opted to defer a revaluation, pursuant to section
 179 12-62l, shall implement a revaluation not later than the first day of
 180 October that follows, by five years, the October first assessment date on
 181 which the town's deferred revaluation became effective. The town shall
 182 use assessments derived from each such revaluation for the purpose of
 183 levying property taxes for the assessment year in which such
 184 revaluation is effective and for each assessment year that follows until
 185 the ensuing revaluation becomes effective.

186 (B) Commencing October 1, 2023, (i) each town shall implement a
 187 revaluation not later than the first day of October that follows, by five
 188 years, an October first assessment date set in accordance with a
 189 revaluation date schedule prescribed by the secretary for each
 190 revaluation zone, (ii) any town's required revaluation subsequent to any
 191 delayed revaluation implemented pursuant to subparagraph (A) of this
 192 subdivision shall be implemented in accordance with this section, and
 193 (iii) any such revaluation subsequent to any delayed revaluation or
 194 revaluation implemented prior to such scheduled date shall
 195 recommence on the date set in such revaluation date schedule
 196 prescribed for the revaluation zone in which such town is located, which
 197 revaluation date schedule applied to such town prior to such delay or
 198 scheduled date. The town shall use assessments derived from each such
 199 revaluation for the purpose of levying property taxes for the assessment
 200 year in which such revaluation is effective and for each assessment year
 201 that follows until the ensuing revaluation becomes effective.

202 (2) When conducting a revaluation, an assessor shall use generally
 203 accepted mass appraisal methods which may include, but need not be
 204 limited to, the market sales comparison approach to value, the cost
 205 approach to value and the income approach to value. Prior to the
 206 completion of each revaluation, the assessor shall conduct a field
 207 review. Except in a town that has a single assessor, the members of the
 208 board of assessors shall approve, by majority vote, all valuations
 209 established for a revaluation.

210 (3) An assessor, member of an assessor's staff or person designated
 211 by an assessor may, at any time, fully inspect any parcel of improved
 212 real property in order to ascertain or verify the accuracy of data listed
 213 on the assessor's property record for such parcel. Except as provided in
 214 subdivision (4) of this subsection, the assessor shall fully inspect each
 215 such parcel once in every ten assessment years, provided, if the full
 216 inspection of any such parcel occurred in an assessment year preceding
 217 that commencing October 1, 1996, the assessor shall fully inspect such
 218 parcel not later than the first day of October of 2009, and shall thereafter
 219 fully inspect such parcel in accordance with this section. Nothing in this
 220 subsection shall require the assessor to fully inspect all of a town's
 221 improved real property parcels in the same assessment year and in no
 222 case shall an assessor be required to fully inspect any such parcel more
 223 than once during every ten assessment years.

224 (4) An assessor may, at any time during the period in which a full
 225 inspection of each improved parcel of real property is required, send a
 226 questionnaire to the owner of such parcel to (A) obtain information
 227 concerning the property's acquisition, and (B) obtain verification of the
 228 accuracy of data listed on the assessor's property record for such parcel.
 229 An assessor shall develop and institute a quality assurance program
 230 with respect to responses received to such questionnaires. If satisfied
 231 with the results of said program concerning such questionnaires, the
 232 assessor may fully inspect only those parcels of improved real property
 233 for which satisfactory verification of data listed on the assessor's
 234 property record has not been obtained and is otherwise unavailable. The
 235 full inspection requirement in subdivision (3) of this subsection shall not
 236 apply to any parcel of improved real property for which the assessor
 237 obtains satisfactory verification of data listed on the assessor's property
 238 record.

239 (c) The following shall be available for public inspection in the
 240 assessor's office, in the manner provided for access to public records in
 241 subsection (a) of section 1-210, not later than the date written notices of
 242 real property valuations are mailed in accordance with subsection (f) of
 243 this section: (1) Any criteria, guidelines, price schedules or statement of

244 procedures used in such revaluation by the assessor or by any
245 revaluation company that the assessor designates to perform mass
246 appraisal or field review functions, all of which shall continue to be
247 available for public inspection until the town's next revaluation becomes
248 effective; and (2) a compilation of all real property sales in each
249 neighborhood for the twelve months preceding the date on which each
250 revaluation is effective, the selling prices of which are representative of
251 the fair market values of the properties sold, which compilation shall
252 continue to be available for public inspection for a period of not less than
253 twelve months immediately following a revaluation's effective date. If
254 the assessor changes any property valuation as determined by the
255 revaluation company, the assessor shall document, in writing, the
256 reason for such change and shall append such written explanation to the
257 property card for the real estate parcel whose revaluation was changed.
258 Nothing in this subsection shall be construed to permit the assessor to
259 post a plan or drawing of a dwelling unit of a residential property's
260 interior on the Internet or to otherwise publish such plan or drawing.

261 (d) (1) The chief executive officer of a town shall notify the Secretary
262 of the Office of Policy and Management that the town is effecting a
263 revaluation by sending a written notice to the secretary not later than
264 thirty days after the date on which such town's assessor signs a grand
265 list that reflects assessments of real property derived from a revaluation.
266 Any town that fails to effect a revaluation for the assessment date
267 required by this section shall be subject to a penalty effective for the
268 fiscal year commencing on the first day of July following such
269 assessment date, and continuing for each successive fiscal year in which
270 the town fails to levy taxes on the basis of such revaluation, provided
271 the secretary shall not impose such penalty with respect to any
272 assessment year in which the provisions of subsection (b) of section 12-
273 117 are applicable. Such penalty shall be the forfeit of the amount
274 otherwise allocable to such town pursuant to section 7-536, and the loss
275 of fifty per cent of the amount of the grant that is payable to such town
276 pursuant to sections 3-55i, 3-55j and 3-55k. Upon imposing said penalty,
277 the secretary shall notify the chief executive officer of the amount of the

278 town's forfeiture for said fiscal year and that the secretary's certification
279 to the State Comptroller for the payments of such grant in said year shall
280 reflect the required reduction.

281 (2) The secretary may waive such penalty if, in the secretary's
282 opinion, there appears to be reasonable cause for the town not having
283 implemented a revaluation for the required assessment date, provided
284 the chief executive officer of the town submits a written request for such
285 waiver. Reasonable cause shall include: (A) An extraordinary
286 circumstance or an act of God, (B) the failure on the part of any
287 revaluation company to complete its contractual duties in a time and
288 manner allowing for the implementation of such revaluation, and
289 provided the town imposed the sanctions for such failure provided in a
290 contract executed with said company, (C) the assessor's death or
291 incapacitation during the conduct of a revaluation, which results in a
292 delay of its implementation, or (D) an order by the superior court for the
293 judicial district in which the town is located postponing such
294 revaluation, or the potential for such an order with respect to a
295 proceeding brought before said court. The chief executive officer shall
296 submit such written request to the secretary not earlier than thirty
297 business days after the date on which the assessor signs a grand list that
298 does not reflect real property assessments based on values established
299 for such required revaluation, and not later than thirty days preceding
300 the July first commencement date of the fiscal year in which said penalty
301 is applicable. Such request shall include the reason for the failure of the
302 town to comply with the provisions of subsection (b) of this section. The
303 chief executive officer of such town shall promptly provide any
304 additional information regarding such failure that the secretary may
305 require. Not later than sixty days after receiving such request and any
306 such additional information, the secretary shall notify the chief
307 executive officer of the secretary's decision to grant or deny the waiver
308 requested, provided the secretary may delay a decision regarding a
309 waiver related to a potential court order until not later than sixty days
310 after the date such court renders the decision. The secretary shall not
311 grant a penalty waiver under the provisions of this subsection with

312 respect to consecutive years unless the General Assembly approves such
313 action.

314 (e) When conducting a revaluation, an assessor may designate a
315 revaluation company certified in accordance with section 12-2b, as
316 amended by this act, to perform [property] parcel data collection,
317 analysis of such data and any mass appraisal valuation or field review
318 functions, pursuant to a method or methods the assessor approves, and
319 may require such company to prepare and mail the valuation notices
320 required by subsection (f) of this section, provided nothing in this
321 subsection shall relieve any assessor of any other requirement relating
322 to such revaluation imposed by any provisions of the general statutes,
323 any public or special act, the provisions of any municipal charter that
324 are not inconsistent with the requirements of this section, or any
325 regulations adopted pursuant to subsection (g) of this section.

326 (f) Not earlier than the assessment date that is the effective date of a
327 revaluation and not later than the tenth calendar day immediately
328 following the date on which the grand list for said assessment date is
329 signed, the assessor shall mail a written notice to the last-known address
330 of the owner of each parcel of real property that was revalued. Such
331 notice shall include the valuation of such parcel as of said assessment
332 date and the valuation of such parcel in the last-preceding assessment
333 year, and shall provide information describing the property owner's
334 rights to appeal the valuation established for said assessment date,
335 including the manner in which an appeal may be filed with the board of
336 assessment appeals.

337 (g) The secretary shall adopt regulations, in accordance with the
338 provisions of chapter 54, which an assessor shall use when conducting
339 a revaluation. Such regulations shall include (1) provisions governing
340 the management of the revaluation process, including, but not limited
341 to, the method of compiling and maintaining property records,
342 documenting the assessment year during which a full inspection of each
343 parcel of improved real property occurs, and the method of determining
344 real property sales data in support of the mass appraisal process, and

(2) provisions establishing criteria for measuring the level and uniformity of assessments generated from a revaluation, provided such criteria shall be applicable to different classes of real property with respect to which a sufficient number of property sales exist. Certification of compliance with not less than one of said regulatory provisions shall be required for each revaluation and the assessor shall, not later than the date on which the grand list reflecting assessments of real property derived from a revaluation is signed, certify to the secretary and the chief executive officer, in writing, that the revaluation was conducted in accordance with said regulatory requirement. Any town effecting a revaluation with respect to which an assessor is unable to certify such compliance shall be subject to the penalty provided in subsection (d) of this section. In the event the assessor designates a revaluation company to perform mass appraisal valuation or field review functions with respect to a revaluation, the assessor and the employee of said company responsible for such function or functions shall jointly sign such certification. The assessor shall retain a copy of such certification and any data in support thereof in the assessor's office. The provisions of subsection (c) of this section concerning the public inspection of criteria, guidelines, price schedules or statement of procedures used in a revaluation shall be applicable to such certification and supporting data.

(h) This section shall require the revaluation of real property (1) designated within the 1983 Settlement boundary and taken into trust by the federal government for the Mashantucket Pequot Tribal Nation before June 8, 1999, or (2) taken into trust by the federal government for the Mohegan Tribe of Indians of Connecticut.

(i) Each assessor shall file with the secretary parcel data from each revaluation implemented pursuant to this section upon forms prescribed and furnished by the secretary, which forms shall be so prescribed and furnished not later than thirty days prior to the date set by such secretary for such filing.

Sec. 8. Section 12-62g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2022*):

378 In conjunction with each municipal revaluation of property in
 379 accordance with section 12-62, as amended by this act, each
 380 municipality shall increase (1) the amount of the exemption granted
 381 pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of
 382 section 12-81, and (2) the amount of the exemption that each
 383 municipality may allow pursuant to section 12-81f, for such year and for
 384 each subsequent assessment year by multiplying the amount of
 385 exemption in each of said subdivisions by a multiplier determined by
 386 dividing the net taxable grand list for such year of revaluation by the net
 387 taxable grand list of the last year prior to such revaluation and rounding
 388 off the product to the nearest integer.

389 Sec. 9. Subsection (c) of section 12-55 of the general statutes is
 390 repealed and the following is substituted in lieu thereof (*Effective October*
 391 *1, 2022*):

392 (c) Each notice of assessment increase sent pursuant to this section
 393 shall include: (1) The gross valuation, net valuation and any exempt
 394 amounts prior to and after such increase; and (2) information describing
 395 the manner in which an appeal may be filed with the board of
 396 assessment appeals. If a notice of assessment increase affects the value
 397 of personal property and the assessor or board of assessors used a
 398 methodology to determine such value that differs from the
 399 methodology previously used, such notice shall include a statement
 400 concerning such change in methodology, which shall indicate the
 401 current methodology and the one that the assessor or assessors used for
 402 the valuation prior to such increase. Each such notice shall be mailed not
 403 earlier than the assessment date and not later than the tenth calendar
 404 day immediately following the date on which the assessor or board of
 405 assessors signs and attests to the grand list. If any such assessment
 406 increase notice is sent later than the time period prescribed in this
 407 subsection, such increase shall become effective on the next succeeding
 408 grand list.

409 Sec. 10. Section 12-89 of the general statutes is repealed and the
 410 following is substituted in lieu thereof (*Effective October 1, 2022, and*

411 *applicable to assessment years commencing on or after October 1, 2022):*

412 (a) The assessor or board of assessors of each town, consolidated
 413 town and city or consolidated town and borough shall inspect the
 414 statements and applications filed [with it and required by] pursuant to
 415 sections 12-81 and 12-87 [from scientific, educational, literary, historical,
 416 charitable, agricultural and cemetery organizations, shall] and
 417 determine what part, if any, of the property claimed to be exempt [by
 418 the organization shall be] is in fact exempt. [and] The assessor or board
 419 of assessors shall place a valuation upon all such property, if any, as is
 420 found to be taxable, provided any property acquired by any tax-exempt
 421 organization after the first day of October shall first become exempt on
 422 the assessment date next succeeding the date of acquisition.

423 (b) Upon the denial in whole or in part of a statement or application
 424 inspected pursuant to subsection (a) of this section, the assessor or board
 425 of assessors shall mail a written notice of such denial to the last known
 426 address of the taxpayer or organization. Such notice shall be mailed not
 427 earlier than the assessment date and not later than the tenth calendar
 428 day immediately following the date on which the assessor or board of
 429 assessors signs and attests to the grand list pursuant to section 12-55, as
 430 amended by this act. Such notice shall include (1) the gross assessed
 431 valuation of the property, the amounts of any exemption granted and
 432 the net taxable valuation of the property, and (2) a statement that the
 433 taxpayer or organization may appeal the decision of the assessor or
 434 board of assessors pursuant to subsection (c) of this section.

435 (c) Any taxpayer or organization filing a tax-exempt statement or
 436 application for exemption, aggrieved at the action of the assessor or
 437 board of assessors, may appeal, within the time prescribed by law for
 438 such appeals, to the board of assessment appeals. Any such taxpayer or
 439 organization claiming to be aggrieved by the action of the board of
 440 assessment appeals may, within two months from the time of such
 441 action, make application in the nature of an appeal therefrom to the
 442 superior court for the judicial district in which such property is situated.

443 Sec. 11. Section 12-117a of the general statutes is repealed and the
444 following is substituted in lieu thereof (*Effective July 1, 2022, and*
445 *applicable to applications filed on or after July 1, 2022*):

446 (a) Any person, including any lessee of real property whose lease has
447 been recorded as provided in section 47-19 and who is bound under the
448 terms of his lease to pay real property taxes, claiming to be aggrieved
449 by the action of the board of tax review or the board of assessment
450 appeals, as the case may be, in any town or city may, within two months
451 from the date of the mailing of notice of such action, make application,
452 in the nature of an appeal therefrom, with respect to the assessment list
453 for the assessment year commencing October 1, 1989, October 1, 1990,
454 October 1, 1991, October 1, 1992, October 1, 1993, October 1, 1994, or
455 October 1, 1995, and with respect to the assessment list for assessment
456 years thereafter, to the superior court for the judicial district in which
457 such town or city is situated, which shall be accompanied by a citation
458 to such town or city to appear before said court. Such citation shall be
459 signed by the same authority and such appeal shall be returnable at the
460 same time and served and returned in the same manner as is required
461 in case of a summons in a civil action. The authority issuing the citation
462 shall take from the applicant a bond or recognizance to such town or
463 city, with surety, to prosecute the application to effect and to comply
464 with and conform to the orders and decrees of the court in the premises.
465 Any such application shall be a preferred case, to be heard, unless good
466 cause appears to the contrary, at the first session, by the court or by a
467 committee appointed by the court. The pendency of such application
468 shall not suspend an action by such town or city to collect not more than
469 seventy-five per cent of the tax so assessed or not more than ninety per
470 cent of such tax with respect to any real property for which the assessed
471 value is five hundred thousand dollars or more, and upon which such
472 appeal is taken. If, during the pendency of such appeal, a new
473 assessment year begins, the applicant may amend his application as to
474 any matter therein, including an appeal for such new year, which is
475 affected by the inception of such new year and such applicant need not
476 appear before the board of tax review or board of assessment appeals,

477 as the case may be, to make such amendment effective. The court shall
 478 have power to grant such relief as to justice and equity appertains, upon
 479 such terms and in such manner and form as appear equitable, and, if the
 480 application appears to have been made without probable cause, may tax
 481 double or triple costs, as the case appears to demand; and, upon all such
 482 applications, costs may be taxed at the discretion of the court. If the
 483 assessment made by the board of tax review or board of assessment
 484 appeals, as the case may be, is reduced by said court, the applicant shall
 485 be reimbursed by the town or city for any overpayment of taxes,
 486 together with interest and any costs awarded by the court, or, at the
 487 applicant's option, shall be granted a tax credit for such overpayment,
 488 interest and any costs awarded by the court. Upon motion, said court
 489 shall, in event of such overpayment, enter judgment in favor of such
 490 applicant and against such city or town for the whole amount of such
 491 overpayment, less any lien recording fees incurred under sections 7-34a
 492 and 12-176, together with interest and any costs awarded by the court.
 493 The amount to which the assessment is so reduced shall be the assessed
 494 value of such property on the grand lists for succeeding years until the
 495 tax assessor finds that the value of the applicant's property has increased
 496 or decreased.

497 (b) No person who is compensated on a contingency basis for expert
 498 testimony concerning the value of an applicant's property shall testify
 499 in any appeal brought pursuant to this section.

500 Sec. 12. Section 12-119 of the general statutes is repealed and the
 501 following is substituted in lieu thereof (*Effective July 1, 2022, and*
 502 *applicable to applications filed on or after July 1, 2022*):

503 (a) When it is claimed that a tax has been laid on property not taxable
 504 in the town or city in whose tax list such property was set, or that a tax
 505 laid on property was computed on an assessment which, under all the
 506 circumstances, was manifestly excessive and could not have been
 507 arrived at except by disregarding the provisions of the statutes for
 508 determining the valuation of such property, the owner thereof or any
 509 lessee thereof whose lease has been recorded as provided in section 47-

19 and who is bound under the terms of his lease to pay real property taxes, prior to the payment of such tax, may, in addition to the other remedies provided by law, make application for relief to the superior court for the judicial district in which such town or city is situated. Such application may be made within one year from the date as of which the property was last evaluated for purposes of taxation and shall be served and returned in the same manner as is required in the case of a summons in a civil action, and the pendency of such application shall not suspend action upon the tax against the applicant. In all such actions, the Superior Court shall have power to grant such relief upon such terms and in such manner and form as to justice and equity appertains, and costs may be taxed at the discretion of the court. If such assessment is reduced by said court, the applicant shall be reimbursed by the town or city for any overpayment of taxes in accordance with the judgment of said court.

(b) No person who is compensated on a contingency basis for expert testimony concerning the value of an applicant's property shall testify in any application for relief brought pursuant to this section.

Sec. 13. Subsection (f) of section 4-66l of the 2022 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2022*):

(f) (1) Except as provided in subdivision (2) of this subsection, for the fiscal year ending June 30, 2018, and each fiscal year thereafter, the amount of the grant payable to a municipality in any year in accordance with subsection (d) of this section shall be reduced if such municipality increases its adopted budget expenditures for such fiscal year above a cap equal to the amount of adopted budget expenditures authorized for the previous fiscal year by 2.5 per cent or more or the rate of inflation, whichever is greater. Such reduction shall be in an amount equal to fifty cents for every dollar expended over the cap set forth in this subsection. For the purposes of this section, (A) "municipal spending" does not include expenditures for debt service, special education, implementation of court orders or arbitration awards, expenditures

543 associated with a major disaster or emergency declaration by the
 544 President of the United States, a disaster emergency declaration issued
 545 by the Governor pursuant to chapter 517 or any disbursement made to
 546 a district pursuant to subsection (c) or (e) of this section, budgeting for
 547 an audited deficit, nonrecurring grants, capital expenditures or
 548 payments on unfunded pension liabilities, (B) "adopted budget
 549 expenditures" includes expenditures from a municipality's general fund
 550 and expenditures from any nonbudgeted funds, and (C) "capital
 551 expenditure" means a nonrecurring capital expenditure of one hundred
 552 thousand dollars or more. Each municipality shall annually certify to
 553 the secretary, on a form prescribed by said secretary, whether such
 554 municipality has exceeded the cap set forth in this subsection and if so
 555 the amount by which the cap was exceeded, except that in any fiscal year
 556 for which the secretary publishes a list of payments made to
 557 municipalities by state agencies on the Internet web site of the Office of
 558 Policy and Management, such certification shall not be required.

559 (2) For the fiscal year ending June 30, 2018, and each fiscal year
 560 thereafter, the amount of the grant payable to a municipality in any year
 561 in accordance with subsection (d) of this section shall not be reduced in
 562 the case of a municipality whose adopted budget expenditures exceed
 563 the cap set forth in subdivision (1) of this subsection by an amount
 564 proportionate to any increase to its municipal population from the
 565 previous fiscal year, as determined by the secretary.

566 Sec. 14. Subsection (d) of section 12-129b of the general statutes is
 567 repealed and the following is substituted in lieu thereof (*Effective July 1,*
 568 *2022*):

569 (d) If any person with respect to whom a claim for tax relief in
 570 accordance with this section and section 12-129c has been approved for
 571 any assessment year transfers, assigns, grants or otherwise conveys
 572 subsequent to the first day of October, but prior to the first day of
 573 August in such assessment year the interest in real property to which
 574 such claim for tax relief is related, regardless of whether such transfer,
 575 assignment, grant or conveyance is voluntary or involuntary, the

576 amount of such tax relief benefit, determined as the amount by which
577 the tax payable without benefit of this section exceeds the tax payable
578 under the provisions of this section, shall be a pro rata portion of the
579 amount otherwise applicable in such assessment year to be determined
580 by a fraction the numerator of which shall be the number of full months
581 from the first day of October in such assessment year to the date of such
582 conveyance and the denominator of which shall be twelve. If such
583 conveyance occurs in the month of October the grantor shall be
584 disqualified for such tax relief in such assessment year. The grantee shall
585 be required within a period not exceeding ten days immediately
586 following the date of such conveyance to notify the assessor thereof, or
587 in the absence of such notice, upon determination by the assessor that
588 such transfer, assignment, grant or conveyance has occurred, the
589 assessor shall (1) determine the amount of tax relief benefit to which the
590 grantor is entitled for such assessment year with respect to the interest
591 in real property conveyed and notify the tax collector of the reduced
592 amount of such benefit and (2) notify the Secretary of the Office of Policy
593 and Management on or before the October first next following the end
594 of the assessment year in which such conveyance occurs of the reduction
595 in such benefit for purposes of a corresponding adjustment in the
596 amount of state payment to the municipality next following as
597 reimbursement for the revenue loss related to such tax relief. On or after
598 December 1, 1989, any municipality which neglects to transmit to the
599 Secretary of the Office of Policy and Management the adjustment as
600 required by this section shall forfeit two hundred fifty dollars to the
601 state, provided said secretary may waive such forfeiture in accordance
602 with procedures and standards adopted by regulation in accordance
603 with chapter 54. Upon receipt of such notice from the assessor, the tax
604 collector shall, if such notice is received after the tax due date in the
605 municipality, within [ten] thirty days thereafter mail or hand a bill to
606 the grantee stating the additional amount of tax due as determined by
607 the assessor or assessors. Such tax shall be due and payable and
608 collectible as other property taxes and subject to the same liens and
609 processes of collection, provided such tax shall be due and payable in
610 an initial or single installment not sooner than thirty days after the date

611 such bill is mailed or handed to the grantee and in equal amounts in any
612 remaining, regular installments as the same are due and payable.

613 Sec. 15. Subsection (i) of section 12-170aa of the 2022 supplement to
614 the general statutes is repealed and the following is substituted in lieu
615 thereof (*Effective July 1, 2022*):

616 (i) If any person with respect to whom a claim for tax reduction in
617 accordance with this section has been approved for any assessment year
618 transfers, assigns, grants or otherwise conveys on or after the first day
619 of October but prior to the first day of August in such assessment year
620 the interest in real property to which such claim for tax credit is related,
621 regardless of whether such transfer, assignment, grant or conveyance is
622 voluntary or involuntary, the amount of such tax credit shall be a pro
623 rata portion of the amount otherwise applicable in such assessment year
624 to be determined by a fraction the numerator of which shall be the
625 number of full months from the first day of October in such assessment
626 year to the date of such conveyance and the denominator of which shall
627 be twelve. If such conveyance occurs in the month of October the
628 grantor shall be disqualified for tax credit in such assessment year. The
629 grantee shall be required within a period not exceeding ten days
630 immediately following the date of such conveyance to notify the
631 assessor thereof by mail or electronic mail, in a manner prescribed by
632 the assessor, or in the absence of such notice, upon determination by the
633 assessor that such transfer, assignment, grant or conveyance has
634 occurred, the assessor shall (1) determine the amount of tax reduction to
635 which the grantor is entitled for such assessment year with respect to
636 the interest in real property conveyed and notify the tax collector of the
637 reduced amount of tax reduction applicable to such interest and (2)
638 notify the Secretary of the Office of Policy and Management on or before
639 the October first immediately following the end of the assessment year
640 in which such conveyance occurs of the reduction in such tax reduction
641 for purposes of a corresponding adjustment in the amount of state
642 payment to the municipality next following as reimbursement for the
643 revenue loss related to such tax reductions. On or after December 1,
644 1987, any municipality which neglects to transmit to the Secretary of the

645 Office of Policy and Management the claim as required by this section
 646 shall forfeit two hundred fifty dollars to the state provided the secretary
 647 may waive such forfeiture in accordance with procedures and standards
 648 established by regulations adopted in accordance with chapter 54. Upon
 649 receipt of such notice from the assessor, the tax collector shall, if such
 650 notice is received after the tax due date in the municipality, within [ten]
 651 thirty days thereafter mail, hand or deliver by electronic mail, at the
 652 grantee's option, a bill to the grantee stating the additional amount of
 653 tax due as determined by the assessor. Such tax shall be due and payable
 654 and collectible as other property taxes and subject to the same liens and
 655 processes of collection, provided such tax shall be due and payable in
 656 an initial or single installment not sooner than thirty days after the date
 657 such bill is mailed or handed to the grantee and in equal amounts in any
 658 remaining, regular installments as the same are due and payable.

659 Sec. 16. Section 12-129 of the general statutes is repealed and the
 660 following is substituted in lieu thereof (*Effective July 1, 2022*):

661 Any person, firm or corporation who pays any property tax in excess
 662 of the principal of such tax as entered in the rate book of the tax collector
 663 and covered by his warrant therein, or in excess of the legal interest,
 664 penalty or fees pertaining to such tax, or who pays a tax from which the
 665 payor is by statute exempt and entitled to an abatement, or who, by
 666 reason of a clerical error on the part of the assessor or board of
 667 assessment appeals, pays a tax in excess of that which should have been
 668 assessed against his property, or who is entitled to a refund because of
 669 the issuance of a certificate of correction, may make application in
 670 writing to the collector of taxes for the refund of such amount. Such
 671 application shall be delivered or postmarked by the later of (1) three
 672 years from the date such tax was due, (2) such extended deadline as the
 673 municipality may, by ordinance, establish, or (3) ninety days after the
 674 deletion of any item of tax assessment by a final court order or pursuant
 675 to subdivision (3) of subsection (c) of section 12-53, subsection (b) of
 676 section 12-57, as amended by this act, or section 12-113. Such application
 677 shall contain a recital of the facts and shall state the amount of the refund
 678 requested. The collector shall, after examination of such application,

679 refer the same, with his recommendations thereon, to the board of
 680 selectmen in a town or to the corresponding authority in any other
 681 municipality, and shall certify to the amount of refund, if any, to which
 682 the applicant is entitled. The existence of another tax delinquency or
 683 other debt owed by the same person, firm or corporation shall be
 684 sufficient grounds for denying the application. Upon such denial, any
 685 overpayment shall be applied to such delinquency or other debt. Upon
 686 receipt of such application and certification, the selectmen or such other
 687 authority shall draw an order upon the treasurer in favor of such
 688 applicant for the amount of refund so certified. Any action taken by such
 689 selectmen or such other authority shall be a matter of record, and the tax
 690 collector shall be notified in writing of such action. Upon receipt of
 691 notice of such action, the collector shall make in his rate book a notation
 692 which will date, describe and identify each such transaction. Each tax
 693 collector shall, at the end of each fiscal year, prepare a statement
 694 showing the amount of each such refund, to whom made and the reason
 695 therefor. Such statement shall be published in the annual report of the
 696 municipality or filed in the town clerk's office within sixty days of the
 697 end of the fiscal year. Any payment for which no timely application is
 698 made or granted under this section shall permanently remain the
 699 property of the municipality. Nothing in this section shall be construed
 700 to allow a refund based upon an error of judgment by the assessors.
 701 Notwithstanding the provisions of this section, the legislative body of a
 702 municipality may, by ordinance, authorize the tax collector to retain
 703 payments in excess of the amount due provided the amount of the
 704 excess payment is less than five dollars.

705 Sec. 17. Subsection (b) of section 12-57 of the general statutes is
 706 repealed and the following is substituted in lieu thereof (*Effective July 1,*
 707 *2022*):

708 (b) When it has been determined by the assessors of a municipality,
 709 at any time, that a motor vehicle registered with the Department of
 710 Motor Vehicles has been assessed when it should not have been, the
 711 assessors shall issue a certificate of correction removing such vehicle
 712 from the list of the person who was assessed in error, and, if such vehicle

713 should have been subject to taxation for the same taxing period on the
 714 grand list of another municipality in this state, the assessors shall
 715 promptly notify, in writing, the assessors of the municipality where the
 716 vehicle should be properly assessed and taxed, and the assessors of such
 717 municipality shall assess such vehicle and shall thereupon issue a
 718 certificate of correction adding such vehicle to the list of the person
 719 owning such vehicle, and the tax thereon shall be levied and collected
 720 by the tax collector. Upon the issuance of a certificate of correction, any
 721 person taxed in error may make application in writing to the tax
 722 collector for the refund of the erroneously collected amount pursuant to
 723 section 12-129, as amended by this act.

724 Sec. 18. Subsection (e) of section 12-81a of the general statutes is
 725 repealed and the following is substituted in lieu thereof (*Effective July 1,*
 726 *2022*):

727 (e) Upon receipt of such notice from the assessor, the tax collector of
 728 the town shall, if such notice is received after the normal billing date,
 729 within [ten] thirty days thereafter mail or hand a bill to the purchaser
 730 based upon an amount prorated by the assessor. Such tax shall be due
 731 and payable and collectible as other municipal taxes and subject to the
 732 same liens and processes of collection; provided such tax shall be due
 733 and payable in an initial or single installment due and payable not
 734 sooner than thirty days after the date such bill is mailed or handed to
 735 the purchaser, and in any remaining, regular installments, as the same
 736 are due and payable, and the several installments of a tax so due and
 737 payable shall be equal.

738 Sec. 19. Section 12-128 of the general statutes is repealed and the
 739 following is substituted in lieu thereof (*Effective July 1, 2022*):

740 The amount of any tax which has been collected erroneously from
 741 any person who has served in the Army, Navy, Marine Corps, Coast
 742 Guard or Air Force of the United States, or from his relative, as specified
 743 in section 12-81, may be recovered from the municipality to which the
 744 same has been paid at any time within six years from the date of such

745 payment upon presentation of a claim therefor to the [collector of taxes]
 746 assessor. The [collector] assessor shall examine such claim and, upon
 747 finding the claimant entitled thereto, shall [certify to that effect to the
 748 selectmen of such town or other proper official of such municipality.
 749 Upon receipt of such certification, the selectmen or other proper official
 750 shall draw an order upon the treasurer in favor of such claimant for the
 751 amount, without interest, to which such claimant is entitled] issue a
 752 certificate of correction. Upon the issuance of a certificate of correction,
 753 any person taxed in error may make application in writing to the
 754 collector of taxes for the refund of the erroneously taxed amount. Such
 755 application shall contain a recital of the facts and the amount of the
 756 refund requested. The tax collector shall, after examination of such
 757 application, refer the same, with the tax collector's recommendations
 758 thereon, to the board of selectmen in a town or corresponding authority
 759 in any other municipality and certify to the amount of refund, without
 760 interest, to which the person is entitled. Any payment for which no
 761 timely application is made or granted under this section shall be the
 762 property of the municipality.

763 Sec. 20. Section 12-18b of the 2022 supplement to the general statutes
 764 is repealed and the following is substituted in lieu thereof (*Effective July*
 765 *1, 2022*):

766 (a) For the purposes of this section:

767 (1) "College and hospital property" means all real property described
 768 in subsection (a) of section 12-20a;

769 [(2) "District" has the same meaning as provided in section 7-324;]

770 [(3)] (2) "Equalized net grand list per capita" means the grand list of a
 771 municipality upon which taxes were levied for the general expenses of
 772 such municipality three years prior to the fiscal year in which a grant
 773 under this section is to be paid, equalized in accordance with the
 774 provisions of section 10-261a and divided by the total population of such
 775 municipality;

776 [(4)] (3) "Municipality" means any town, city, borough, consolidated
777 town and city and consolidated town and borough;

778 [(5)] (4) "State, municipal or tribal property" means all real property
779 described in subsection (a) of section 12-19a;

780 [(6)] (5) "Tier one municipality" means a municipality with an
781 equalized net grand list per capita of less than one hundred thousand
782 dollars;

783 [(7)] (6) "Tier two municipality" means a municipality with an
784 equalized net grand list per capita of one hundred thousand dollars to
785 two hundred thousand dollars; and

786 [(8)] (7) "Tier three municipality" means a municipality with an
787 equalized net grand list per capita of greater than two hundred
788 thousand dollars.

789 (b) Notwithstanding the provisions of sections 12-19a and 12-20a, on
790 or before May thirtieth, annually, all funds appropriated for state grants
791 in lieu of taxes shall be payable to municipalities and fire districts
792 pursuant to the provisions of this section. On or before January first,
793 annually, the Secretary of the Office of Policy and Management shall
794 determine the amount due, as a state grant in lieu of taxes, to each
795 municipality and fire district in this state wherein college and hospital
796 property is located and to each municipality and fire district in this state
797 wherein state, municipal or tribal property, except that which was
798 acquired and used for highways and bridges, but not excepting
799 property acquired and used for highway administration or maintenance
800 purposes, is located. Such determination shall be calculated based on
801 assessed values provided to the Office of Policy and Management prior
802 to the preceding April first, pursuant to section 12-19b, as amended by
803 this act.

804 (1) The grant payable to any municipality or fire district for state,
805 municipal or tribal property under the provisions of this section in the
806 fiscal year ending June 30, 2022, and each fiscal year thereafter, shall be

807 equal to the total of:

808 (A) One hundred per cent of the property taxes that would have been
809 paid with respect to any facility designated by the Commissioner of
810 Correction, on or before August first of each year, to be a correctional
811 facility administered under the auspices of the Department of
812 Correction or a juvenile detention center under direction of the
813 Department of Children and Families that was used for incarcerative
814 purposes during the preceding fiscal year. If a list containing the name
815 and location of such designated facilities and information concerning
816 their use for purposes of incarceration during the preceding fiscal year
817 is not available from the Secretary of the State on August first of any
818 year, the Commissioner of Correction shall, on said date, certify to the
819 Secretary of the Office of Policy and Management a list containing such
820 information;

821 (B) One hundred per cent of the property taxes that would have been
822 paid with respect to that portion of the John Dempsey Hospital located
823 at The University of Connecticut Health Center in Farmington that is
824 used as a permanent medical ward for prisoners under the custody of
825 the Department of Correction. Nothing in this section shall be construed
826 as designating any portion of The University of Connecticut Health
827 Center John Dempsey Hospital as a correctional facility;

828 (C) One hundred per cent of the property taxes that would have been
829 paid on any land designated within the 1983 Settlement boundary and
830 taken into trust by the federal government for the Mashantucket Pequot
831 Tribal Nation on or after June 8, 1999;

832 (D) One hundred per cent of the property taxes that would have been
833 paid with respect to the property and facilities owned by the
834 Connecticut Port Authority;

835 (E) Subject to the provisions of subsection (c) of section 12-19a, sixty-
836 five per cent of the property taxes that would have been paid with
837 respect to the buildings and grounds comprising Connecticut Valley
838 Hospital and Whiting Forensic Hospital in Middletown;

839 (F) With respect to any municipality in which more than fifty per cent
840 of the property is state-owned real property, one hundred per cent of
841 the property taxes that would have been paid with respect to such state-
842 owned property;

843 (G) Forty-five per cent of the property taxes that would have been
844 paid with respect to all municipally owned airports; except for the
845 exemption applicable to such property, on the assessment list in such
846 municipality for the assessment date two years prior to the
847 commencement of the state fiscal year in which such grant is payable.
848 The grant provided pursuant to this section for any municipally owned
849 airport shall be paid to any municipality in which the airport is located,
850 except that the grant applicable to Sikorsky Airport shall be paid one-
851 half to the town of Stratford and one-half to the city of Bridgeport;

852 (H) One hundred per cent of the property taxes that would have been
853 paid with respect to any land designated within the 1983 Settlement
854 boundary and taken into trust by the federal government for the
855 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into
856 trust by the federal government for the Mohegan Tribe of Indians of
857 Connecticut, provided the real property subject to this subparagraph
858 shall be the land only, and shall not include the assessed value of any
859 structures, buildings or other improvements on such land; and

860 (I) Forty-five per cent of the property taxes that would have been paid
861 with respect to all other state-owned real property.

862 (2) The grant payable to any municipality or fire district for college
863 and hospital property under the provisions of this section in the fiscal
864 year ending June 30, 2017, and each fiscal year thereafter, shall be equal
865 to the total of seventy-seven per cent of the property taxes that, except
866 for any exemption applicable to any college and hospital property under
867 the provisions of section 12-81, would have been paid with respect to
868 college and hospital property on the assessment list in such municipality
869 or fire district for the assessment date two years prior to the
870 commencement of the state fiscal year in which such grant is payable.

871 (c) The Secretary of the Office of Policy and Management shall list
872 municipalities, boroughs and fire districts based on the equalized net
873 grand list per capita. Boroughs and fire districts shall have the same
874 equalized net grand list per capita as the town, city, consolidated town
875 and city or consolidated town and borough in which such borough or
876 fire district is located.

877 (d) For the fiscal year ending June 30, 2022, and each fiscal year
878 thereafter:

879 (1) The total amount of the grants paid to a municipality or fire
880 district pursuant to the provisions of this subsection shall not be lower
881 than the total amount of the payment in lieu of taxes grants received by
882 such municipality or fire district for the fiscal year ending June 30, 2021.

883 (2) If the total of grants payable to each municipality and fire district
884 in accordance with the provisions of subsection (b) of this section
885 exceeds the amount appropriated for the purposes of said subsection for
886 a fiscal year:

887 (A) Each tier one municipality shall receive fifty per cent of the grant
888 amount payable to such municipality as calculated under subsection (b)
889 of this section;

890 (B) Each tier two municipality shall receive forty per cent of the grant
891 amount payable to such municipality as calculated under subsection (b)
892 of this section; and

893 (C) Each tier three municipality shall receive thirty per cent of the
894 grant amount payable to such municipality as calculated under
895 subsection (b) of this section.

896 (3) Each municipality designated as an alliance district pursuant to
897 section 10-262u or in which more than fifty per cent of the property is
898 state-owned real property shall be classified as a tier one municipality.

899 (4) Each fire district shall receive the same percentage of the grant
900 amount payable to the municipality in which it is located.

901 (5) (A) If the total of grants payable to each municipality and fire
902 district in accordance with the provisions of subsection (b) of this section
903 exceeds the amount appropriated for the purposes of said subsection,
904 but such appropriated amount exceeds the amount required for grants
905 payable to each municipality and fire district in accordance with the
906 provisions of subdivisions (1) to (4), inclusive, of this subsection, the
907 amount of the grant payable to each municipality and fire district shall
908 be increased proportionately.

909 (B) If the total of grants payable to each municipality and fire district
910 in accordance with the provisions of subdivisions (1) to (4), inclusive, of
911 this subsection exceeds the amount appropriated for the purposes of
912 said subdivisions, the amount of the grant payable to each municipality
913 and fire district shall be reduced proportionately, except that no grant
914 shall be reduced below the amount set forth in subdivision (1) of this
915 subsection.

916 (e) Notwithstanding the provisions of subsections (a) to (d), inclusive,
917 of this section:

918 (1) The grant payable to any municipality or fire district with respect
919 to a campus of the United States Department of Veterans Affairs
920 Connecticut Healthcare Systems shall be one hundred per cent;

921 (2) For any municipality receiving payments under section 15-120ss,
922 property located in such municipality at Bradley International Airport
923 shall not be included in the calculation of any state grant in lieu of taxes
924 pursuant to this section; and

925 (3) The city of Bridgeport shall be due five million dollars, on or
926 before the thirtieth day of September, annually, which amount shall be
927 in addition to the amount due such city pursuant to the provisions of
928 subsections (b) or (d) of this section.

929 (f) For purposes of this section, any real property that is owned by the
930 John Dempsey Hospital Finance Corporation established pursuant to
931 the provisions of sections 10a-250 to 10a-263, inclusive, or by one or

932 more subsidiary corporations established pursuant to subdivision (13)
 933 of section 10a-254 and that is free from taxation pursuant to the
 934 provisions of section 10a-259 shall be deemed to be state-owned real
 935 property.

936 Sec. 21. Subsection (a) of section 12-19b of the 2022 supplement to the
 937 general statutes is repealed and the following is substituted in lieu
 938 thereof (*Effective July 1, 2022*):

939 (a) Not later than April first in any assessment year, any town,
 940 borough or fire district [, as defined in section 7-324,] to which a grant is
 941 payable under the provisions of section 12-18b, as amended by this act,
 942 or 12-19a shall provide the Secretary of the Office of Policy and
 943 Management with the assessed valuation of the real property eligible
 944 therefor as of the first day of October immediately preceding, adjusted
 945 in accordance with any gradual increase in or deferment of assessed
 946 values of real property implemented in accordance with section 12-62c,
 947 which is required for computation of such grant. Any town, borough or
 948 fire district that neglects to transmit to the secretary the assessed
 949 valuation as required by this section shall forfeit two hundred fifty
 950 dollars to the state, provided the secretary may waive such forfeiture in
 951 accordance with procedures and standards adopted by regulation in
 952 accordance with chapter 54. Said secretary may, on or before the first
 953 day of August of the state fiscal year in which such grant is payable,
 954 reevaluate any such property when, in the secretary's judgment, the
 955 valuation is inaccurate and shall notify such town, borough or fire
 956 district of such reevaluation by certified or registered mail. Any town,
 957 borough or fire district aggrieved by the action of the secretary under
 958 the provisions of this section may, not later than ten business days
 959 following receipt of such notice, appeal to the secretary for a hearing
 960 concerning such reevaluation. Such appeal shall be in writing and shall
 961 include a statement as to the reasons for such appeal. The secretary shall,
 962 not later than ten business days following receipt of such appeal, grant
 963 or deny such hearing by notification in writing, including in the event
 964 of a denial, a statement as to the reasons for such denial. Such
 965 notification shall be sent by certified or registered mail. If any town,

966 borough or fire district is aggrieved by the action of the secretary
967 following such hearing or in denying any such hearing, the town,
968 borough or fire district may not later than ten business days after
969 receiving such notice, appeal to the superior court for the judicial district
970 wherein such town, borough or fire district is located. Any such appeal
971 shall be privileged.

972 Sec. 22. Section 12-2b of the general statutes is repealed and the
973 following is substituted in lieu thereof (*Effective July 1, 2022*):

974 The Secretary of the Office of Policy and Management shall: (1) In
975 consultation with the Commissioner of Agriculture, develop schedules
976 of unit prices for property classified under sections 12-107a to [12-107e]
977 12-107d, inclusive, update such schedules by October 1, 1990, and every
978 five years thereafter, and make such data, studies and schedules
979 available to municipalities and the public; (2) develop regulations
980 setting forth standards and tests for: Certifying revaluation companies
981 and their employees, which regulations shall ensure that a revaluation
982 company is competent in appraising and valuing property, certifying
983 revaluation companies and their employees, requiring that a certified
984 employee supervise all valuations performed by a revaluation company
985 for municipalities, maintaining lists of certified revaluation companies
986 and upon request, advising municipalities in drafting contracts with
987 revaluation companies, and conducting investigations and
988 withdrawing the certification of any revaluation company or employee
989 found not to be conforming to such regulations. The regulations shall
990 provide for the imposition of a fee payable to a testing service
991 designated by the secretary to administer certification examinations;
992 and (3) by himself, or by an agent whom he may appoint, inquire if all
993 property taxes which are due and collectible by each town or city not
994 consolidated with a town, are in fact collected and paid to the treasurer
995 thereof in the manner prescribed by law, and if accounts and records of
996 the tax collectors and treasurers of such entities are adequate and
997 properly kept. The secretary may hold meetings, conferences or schools
998 for assessors, tax collectors or municipal finance officers.

999 Sec. 23. Sections 7-148dd, 12-63i, 12-63j and 12-19c of the general
1000 statutes are repealed. (Effective July 1, 2022)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-81g(b)
Sec. 2	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-81cc
Sec. 3	<i>July 1, 2022</i>	12-170e(a)(2)
Sec. 4	<i>July 1, 2022</i>	12-170f(a)
Sec. 5	<i>from passage</i>	7-325(c) and (d)
Sec. 6	<i>July 1, 2022</i>	19a-308(a)
Sec. 7	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-62
Sec. 8	<i>October 1, 2022</i>	12-62g
Sec. 9	<i>October 1, 2022</i>	12-55(c)
Sec. 10	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-89
Sec. 11	<i>July 1, 2022, and applicable to applications filed on or after July 1, 2022</i>	12-117a
Sec. 12	<i>July 1, 2022, and applicable to applications filed on or after July 1, 2022</i>	12-119
Sec. 13	<i>July 1, 2022</i>	4-66l(f)
Sec. 14	<i>July 1, 2022</i>	12-129b(d)
Sec. 15	<i>July 1, 2022</i>	12-170aa(i)
Sec. 16	<i>July 1, 2022</i>	12-129
Sec. 17	<i>July 1, 2022</i>	12-57(b)
Sec. 18	<i>July 1, 2022</i>	12-81a(e)

Sec. 19	<i>July 1, 2022</i>	12-128
Sec. 20	<i>July 1, 2022</i>	12-18b
Sec. 21	<i>July 1, 2022</i>	12-19b(a)
Sec. 22	<i>July 1, 2022</i>	12-2b
Sec. 23	<i>July 1, 2022</i>	Repealer section

Statement of Purpose:

To implement the recommendations of the Office of Policy and Management concerning property tax exemptions, special taxing districts, neglected cemeteries, revaluation of real property, property tax assessment and appeals, tax overpayment refunds, tax collection, payment in lieu of taxes and the elimination of municipal requirements relating to fiscal disparities.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]